IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.
Notice of Motion No.2413 of 1996
In
Income Tax Application (L) No.384

The Commissioner of Income Tax. .. Petitioner
v/s.
Tata Projects Ltd. .. ..Respondent

Mr.A.N.Kotangale for petitioner.
Mr.K.B.Bhujle for respondent.

CORAM : H.L. GOKHALE &
J.P. DEVADHAR, JJ.

DATED : 21t August 2006

P.C. :

1. Heard the learned Counsel for the parties.

2. The respondent has filed its affidavit to this Motion which seeks condonation of delay of 308 days. Affidavit in support gives an explanation for this delay. We have to note that in such matters the cause, which is sought to be espoused, has also to be looked in. This is what the Apex Court has held in **(2003) 183 ELT page 337** (State of Nagaland vs. Lipok Ao). As far as the present case is concerned, the submission canvassed by the Revenue is supported by the recent judgment of the Apex Court in **Britannia Industries Ltd. vs. Commissioner of Income-tax & anr. reported in (2005) 278 ITR page 546.**

Considering this, in our view, the delay ought to be condoned. Accordingly, we allow the Motion in terms of prayer (a). Delay condoned. Application be numbered and notified for admission on 28th August 2006.

3. Motion disposed of.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)